



Do-It Yourself Vanpool Guide

August 1994

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About This Publication

The Washington State Ridesharing Organization and the Washington State Department of Transportation have produced this guide as a public service for the citizens of Washington State. For copies contact your local transit or rideshare agency, the Washington State Ridesharing Organization (WSRO), or the Washington State Department of Transportation's Transportation Demand Management (TDM) Resource Center. See Appendix A for telephone numbers and mailing addresses of these organizations.

If you have further questions or concerns about vanpooling, contact your local transit or rideshare agency, or, if you live or work in an area where no transit agency exists, contact a Washington State Department of Transportation (WSDOT) regional rideshare coordinator, also listed in Appendix A.

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Intercity Transit

Yvette Wixson

King County

Clare Cronin
Lorraine Desrochers
Ann Martin
Sandy Ockels

Pierce Transit

Daphne Tackett

Spokane Transit

Arne Stone

WSDOT

Daniela Bremmer-Washington
Susan Coupe
Faye Jenkins-Edwards
Patsy Nedrow
Cary Nievinski
John Shadoff

The Rocky Company
U. S. Bank
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Credit Union

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DO IT YOURSELF

What is a
"Do-It-Yourself"
or Owner-
Operated
Vanpool?

What is a "Do-It-Yourself" Vanpool?

This guide was written for those who wish to own or lease their own vans and operate vanpools that recover the commute portion of their fixed and operating costs, and not for profit.

Washington State laws define a "commuter ride sharing group" as a prearranged, fixed group of no more than fifteen people. The group commutes from home (or a prearranged meeting place) to work, school, or other institution and back in a single, round trip in which the driver is also commuting.

Under this definition, there are several categories of groups that qualify for vehicle tax exemptions if they meet certain legal requirements. Vanpools generally fit under the legal category of "commuter ridesharing for seven to fifteen persons." For more information about vehicle tax exemptions and categories see Chapter Three of this book and the

Exempt Category Descriptions in Appendix B.

In an owner-operated vanpool, members share the ride to and from work in a van used primarily for commuting on a regularly scheduled basis. Riders are charged a monthly fare to compensate the driver for owning (or leasing), maintaining, and operating the van. The driver is a working commuter who shares the ride; he or she is not a professional driver and needs no special operator or business license.

State Legal Considerations

Washington State deregulated vanpooling with the "1979 Ridesharing Act," which created Revised Code of Washington (RCW) 46.74 and modified several state laws. This and other pertinent RCWs are included in Appendix C in the back of this book. This legislation took commuter vanpooling out of the "for-hire" and "auto trans-

portation companies” category of transportation. A taxi, for instance, is considered a “for-hire” vehicle and is regulated by local ordinance. A charter bus, for example, falls under the “auto transportation” category and is regulated by the Washington Utilities and Transportation Commission. A vanpool is exempt from either category if:

1. It is not operated for profit.
2. You have a prearranged, fixed group of 7 to 15 people.
3. You commute together on a regular (not necessarily daily) basis, making only one single round trip on any given day.

Federal Legal Considerations

Federal regulation of vanpooling applies only if the vanpool is operated for profit and it crosses state lines. Therefore, federal regulations need not be considered by vanpoolers operating under the Washington State laws described in this publication.


Profit (as opposed to shared

expense) is defined in federal regulations as *any payment for services, or any compensation for use of the van which exceeds actual commute portions of owning and operating costs*. For example, the owner-operator cannot be paid for services as a driver or bookkeeper for the vanpool operation. The driver *may* consider his or her time and function as the driver contribution, and the riders simply share what would have been the owner’s out-of-pocket expense for owning and operating a van during a normal commute. See Chapter Five for details on driver reimbursement and how to determine fares.

Most-Asked Questions

What constitutes prearranged?

The owner must know in advance who is eligible to ride in the vanpool. While five-day-a-week participation is not mandatory, the owner must be able to list the names of those who have made standing arrangements to participate



regularly. Allowances can be made for absenteeism and vacations.

Must all riders share a common destination?

No. The destinations may be places of employment, schools or colleges, or institutions where a vanpooler does volunteer work. The riders and driver may be a mixture of workers, students, and volunteers. Riders may be picked up at various points and discharged at various destinations. Park and Ride lots are common pick up and drop off points. As owner, you must also be on your way to work, to school, or to the place where you do volunteer work. Regardless of the number of destinations, you may make only a single round trip per day.

Is a special driver's license required?

No. A standard Washington State Driver's License will suffice. We do, however recommend a defensive driving course. Contact your local

transit agency or nearest National Safety Council branch for information.

Is a special vehicle license required?

Yes and no. The purchase of specialized Rideshare plates is optional. However, tax exemptions will not be permitted without them. Purchase of specially designated license plates is required of owner-operated vanpool vehicles to qualify for sales or use tax and motor vehicle excise tax exemptions as discussed in Chapter Three (Also see RCW 46.16.023 in Appendix C). The \$30 special plate fee can mean hundreds of dollars of savings each year in excise and sales or use tax. The \$30 fee is in addition to the normal licensing fees. You may purchase these specialized license plates at any Washington State Department of Licensing office or local sub-agency. See Appendix B for a list of exempt categories. (Plate and other fees are subject to change, so check with your licensing agency.)

Is a special license or permit required for vanpool operation?

No. A vanpool as outlined in this publication is not considered a business for state or local licensing or tax purposes.

Is mandatory drug testing required for drivers?

No. Currently, private vanpool drivers are subject to the same standard of care as any other licensed driver in Washington State.

Is the driver entitled to worker's compensation?

No. The driver is considered a volunteer as cited in RCW 51.08.013 (see Appendix C) and is not eligible.

Are vanpools exempt from other taxes?


Yes. As a shared-expense vanpool, the operation is exempt from Public Utility Tax per RCW 82.16.047 and the Business and Occupation Tax, RCW 82.04.355 (See Appendix C).

Can the van be used for other purposes?

To qualify for tax exemptions, your vehicle must be used primarily for commuting purposes. You are free to use your van for nearly any purpose you see fit during non-commute hours. Even during the work day, it may be used for business or errands. The one exception is that a vanpool vehicle qualifying for the tax exception cannot be used as a "for-hire" vehicle. Rider fares should be calculated only on the vehicle's fixed and operating costs for the portion of time it is used for commuting.

Where can I get detailed information about my legal, tax, and insurance questions?

This guide is meant to provide helpful information and examples about how to start and manage your own vanpool. References are made throughout to various agencies and contacts for obtaining further information. Appendix C



contains RCWs current at the time of print. As it is not the intent of this guide to give formal legal, tax, or insurance advice, contact an IRS or tax consultant, or your insurance agent, for detailed information in any of these areas.

Other Vanpooling Options

If you decide owner-operated vanpooling is not for you, many transit agencies in Washington State operate vanpool fleets. You may be able to join an existing vanpool, or form one using their resources.

These publicly operated vanpool programs utilize volunteer drivers who are people like you, commuting to and from work. Each agency has a process through which you can apply to be a driver. They will check your driving record and other appropriate resources to determine if you qualify. Once you qualify, they will assist you in getting a vanpool on the road.

The advantage to utilizing a public program is that they've

done most of the work for you. Fares have been determined in advance. Public programs insure the vehicles and pay for fuel, oil, maintenance, and repairs. Most public programs allow one free fare per vanpool in exchange for the driver's duties. Drivers are generally allowed some use of the van at noncommute times for a nominal charge. See Appendix A for a list of the public vanpool programs in Washington State.

The Benefits of "Do-It-Yourself" Vanpooling

Vanpooling Benefits Owners and Riders

There are many benefits to the owner-operator of a vanpool, including shared expenses, tax breaks, possible employer incentives, preferential parking, convenience, use of High Occupancy Vehicle (HOV) lanes, and more. Most of the benefits for the owner-operator are also benefits for the riders.

Shared Expenses

Vanpoolers usually share the total cost of their vanpool's operation. The driver traditionally rides for free. As the owner-operator, you can charge your riders fares based on your total commuting expenses. Your expenses may include:

Fixed Costs

- the lease/purchase payment
- depreciation
- insurance
- registration/licensing
- scheduled and unscheduled maintenance

Operating Costs

- gasoline
- oil
- tires and chains
- parking and tolls

By sharing expenses, your riders help you buy or lease and operate the van, while at the same time, they save money over what it would cost them to commute alone.

This guide is written for those who wish to operate vanpools that recover only the fixed and operating costs of the vanpool. If you are contemplating operating a vanpool for a profit, consider federal income tax implications and local business license requirements. When fares are charged to make a profit, the vehicle is no longer considered a vanpool, but is classified as "for hire," and different state laws apply.

ESTIMATED MONTHLY COSTS OF COMMUTING

<i>Round Trip Miles</i>	<i>Drive Alone</i>	<i>Carpool*</i>	<i>Vanpool**</i>	<i>Vanpool Driver</i>
30	\$248	\$ 83	\$38	\$0
40	\$331	\$110	\$50	\$0
50	\$414	\$138	\$63	\$0
60	\$496	\$165	\$76	\$0
70	\$579	\$193	\$88	\$0
80	\$662	\$220	\$101	\$0

* 3 paying riders

** 7 paying riders in an 8-passenger van

Calculations taken from American Automobile Association's 1994 *Your Driving Costs*. Costs are based on vehicles travelling 15,000 miles per year and includes all operating and ownership costs.

The chart above illustrates some estimated costs of driving alone, carpooling, and vanpooling. You'll note that as travel distance increases, the value of commuting by vanpool increases. The figures represented under "Drive Alone" are based on an intermediate size car, 21 commuting days a month, and an average cost of 39.4 cents per mile. The vanpool figures are based on seven passengers, 21 commuting days a month, and a cost of 42.1 cents per mile in an eight-passenger van. If a

twelve or fifteen passenger van is used, the savings are even more dramatic.

To help you determine your driving costs, you may wish to consult your local American Automobile Association(AAA) for a copy of *Your Driving Costs*, which is updated annually. This brochure compares driving costs of several sizes of vehicles and explains in detail how to determine the costs of operating your own vehicle.

Tax Breaks

The Washington State Legislature has exempted from state sales tax (or use tax if the van is leased or purchased used) vans purchased for the primary purpose of ridesharing with seven to 15 people. This is a savings of about \$1,600 on a \$20,000 van. All vans used primarily for vanpooling, including one you may currently own, are exempt from motor vehicle excise tax—an initial savings of about \$500 on a new van. The savings can add up quickly, but there is one cautionary note—the van must be used primarily to vanpool for the following 36 months after exemption, or you must pay the full amount of the tax from which you were exempted. And, the owner is responsible for registering with the state in order to qualify for exemptions. See Chapter Three and Appendices B and C for more information about exemptions.


Low Cost Personal Use

The fares the owner-opera-

tor collects from riders for vanpool service are to cover the expenses of owning and operating the van for the commute portion of use, which could cover up to 75 percent of the van's expenses. As a result, the owner's commuting costs are virtually eliminated. And, you have a personal vehicle for your leisure use which costs only a fraction of its usual price.

High Occupancy Vehicle (HOV) Lanes

Vanpools are entitled to use "Transit and Carpool" HOV lanes and ramps (except for special "transit only" lanes where marked). When you see the diamond symbol, take advantage of the lane as long as you have the minimum number riding (usually two). A few HOV lanes and ramps require three persons in your vehicle and will be so posted. This access can result in substantial time savings, because the traffic flows more freely in HOV lanes. It has been estimated that you will enjoy a 35 percent fuel savings over what



you'd experience traveling in the congested general purpose lanes. In Washington State, most HOV lanes are located in the urban Puget Sound region.

Ferry Discounts and Loading Privileges

Vanpools can also take advantage of the Washington State Ferry System's Guaranteed Loading Program at designated terminals. These "ferry fast lanes" give priority loading privileges to registered carpools and vanpools during peak commute hours. Vehicles used by five or more people are eligible for these loading privileges for a cost of \$10 for one year (carpools of three or four can also get loading privileges without the discount.) This eligibility applies to both public and private vanpools.

Once a vanpool has registered and obtained the required pass and ferry permit, the driver and passengers pay only the walk-on fare. Although a minimum of four fares are required for the vanpool to board the ferry, the


vehicle can be loaded with only one rider when others are being picked up on board. This savings alone can result in more than \$1,000 per van each year. For additional information or applications contact: Planning Division, Washington State Ferries, Colman Dock/Pier 52, Seattle, Washington 98104-1487 or call 206/464-6155.

Park & Ride Lots

There are Park and Ride lots established at many locations throughout the state where you can meet your riders and they may leave their cars without charge for the work day. For information on these lots, contact your local transit agency or local Washington State Department of Transportation regional office listed in Appendix A.

Lower Insurance Rates

Remember that personal car you once used for the commute to and from work? Because you're no longer using it for commuting, you and



your vanpool riders may be able to get a lower insurance rate. Check with your insurance agent about potential savings. See Chapter Four for information about obtaining insurance for vanpools.

Employer-Sponsored Benefits

Many employers offer incentives for employees who share their rides to work and participate in company-sponsored transportation programs. These incentives may include covering some or all of the participants' vanpool fares to providing convenient, preferential parking at the work site. Check with your Employee Transportation Coordinator or human resources department to find out what types of transportation benefits your organization offers.

Convenience

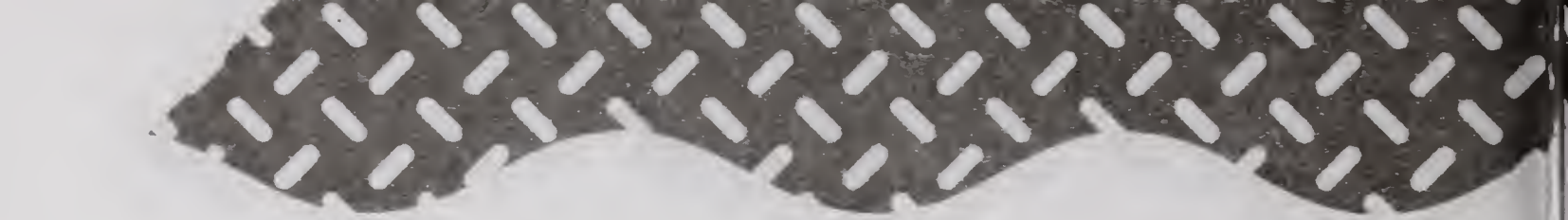
Vanpools are a convenient, reliable, enjoyable mode of transportation. Vanpooling can be flexible to meet the unique requirements of your commute route and riders. This means

greater convenience for all involved. As an owner-operator, you determine participants, travel times, routes, and fares, and you can adjust these as the need arises. Plus, you travel in the comfort of your own vehicle.

Vanpooling Benefits the Community

The community benefits from those who vanpool in many ways, including:

- **Reduced traffic congestion.** Each vanpool has the potential to take up to fourteen cars off the road each day. Taking those vehicles off the road also means reduced air pollution.
- **Better use of land and existing resources.** By vanpooling, you'll use up to fourteen fewer parking spaces, lessening the probability that more parking lots will have to be built.
- **Energy conservation and reduced dependence on imported energy supplies.** One fifteen-passenger van



commuting the same distance as fifteen automobiles consumes considerably less fuel.


Employers benefit from vanpooling, too. Hundreds of companies across the United States have employees who commute to work by vanpool. Some have their own vanpool fleets. Among the benefits they cite are:

- Reduced employee turnover, increased productivity, decreased absenteeism, reduced tardiness, reduced parking costs at facilities, and improved morale.
- An inexpensive employee benefit. Some employers formally recognize their vanpooling commuters, and they benefit from a feeling of corporate good will. Many companies use vanpools as a recruitment tool.
- An efficient way to meet Commute Trip Reduction requirements. For those companies in counties affected by Washington

State's Commute Trip Reduction Law, offering vanpool incentives is an efficient way to meet their requirements to eliminate single occupant trips to the worksite. (See Appendix C for Commute Trip Reduction Law overview, RCW 70.94.521.)

Individuals benefit from vanpooling in many ways:

- Less stress associated with commuting. Vanpool passengers can sit back and leave the driving to someone else. They can use their commute time to relax or to catch up on sleep, reading, talking, or paperwork.
- Reduced commuting costs. Vanpoolers spend far less of their take-home pay for such necessities as gasoline, parking, vehicle maintenance, depreciation, and insurance. Vanpoolers share the cost of commuting, and the more riders in the van, the greater the savings to the individuals.

- 
- More free time and new acquaintances. In the urban areas where High Occupancy Vehicle (HOV) lanes are available, vanpools enjoy a faster commute. Vanpoolers also form friendships and networks with their fellow passengers, a bonus simply not available to the person who drives alone.
 - Employer Incentives. Many employers provide financial incentives and priority parking spaces as part of their employee transportation programs.

How to Qualify and Apply for Vehicle Tax Exemptions

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How to Qualify and Apply for Vehicle Tax Exemptions

If you plan to operate a vanpool as described in this publication, you may qualify for two Washington State tax exemptions:*

When you **purchase or lease** a van to be used primarily for vanpooling for at least 36 consecutive months by seven to fifteen people on a regular basis, you will be exempt from the sales or use tax. (See RCW 82.08.0287 and 82.12.0282 in Appendix C.)

When you **license** a van used for vanpooling you will be exempt from the excise tax portion of the license fees for as long as you conform to the state standards on vanpooling. This exemption also applies to a van you currently own. (See RCW 82.44.015 in Appendix C.)

*Note: Vehicles used for commuter ridesharing by five or six people on a regular basis may also qualify for these exemptions, although the application requirements are somewhat different.

For more information on exempt categories for ridesharing see Appendix B.

Most-Asked Questions

The following questions and answers should help to clarify the application and enforcement procedures for rideshare tax exemptions and licensing.

How do I claim tax exemptions on a new or used van I am purchasing?

The Washington State Department of Licensing or your local subagency process all claims for rideshare tax exemptions, including sales, use, and excise tax exemptions on new or used vehicles and issuance of special "Rideshare" license plates.

As a first step, we recommend visiting your local licensing agency before purchasing or leasing your van to familiarize yourself with the titling and transaction forms required, and to pick up the Rideshare

Plate Application you need to submit along with the other forms in order to qualify for exemptions. The process is similar, whether you are purchasing a new or used van from a dealer or purchasing a used van from an individual.*

If you are purchasing a new van the dealer will usually offer to fill out all of the documents for you as a service. In the case of a vanpool vehicle these documents need to reflect your intent to vanpool and your exempt status. If unfamiliar with the rideshare exemptions and how to properly fill out the State titling forms, have your dealer contact the Washington State Department of Licensing, Specialized Licensing Unit, for assistance at (206) 753-0668.

*Note: Either you or your dealer need to attach your Rideshare Plate Application form to your titling forms and submit them together. Rideshare applications are taken on an individual basis, so your local licensing agent will contact Olympia to verify that you qualify before processing your application. In all of the

above cases, when purchasing and licensing a van, you will pay your basic fees for filing, application, inspection and any penalty fees applicable.

What if I decide to lease a van? How do I claim exemptions?

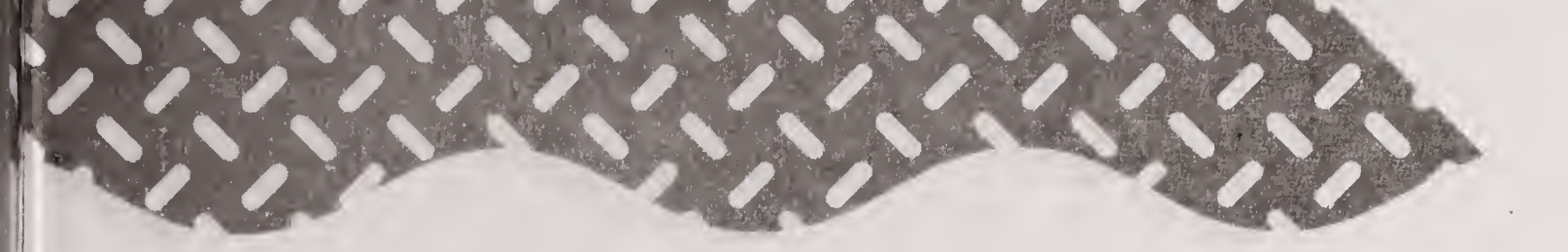
The process is the same. Upon signing your leasing papers, be sure your dealer or lessor knows you wish to claim rideshare exemptions. You will also need to complete and submit a Rideshare Plate Application.

How soon after claiming these tax exemptions must the vanpool actually begin to operate?

From the date of application for exemption from the sales tax, you have thirty (30) days to get your vanpool operational.

How long does the van have to be used for vanpooling to keep the tax exemptions?

After an exemption from sales tax has been granted, the van must be used regularly to commute for the next 36 consecutive months, except for an



occasional work day off or reasonable vacation. If you stop using the vehicle for vanpooling during this 36-month period, you must pay the full amount of the sales or use tax, and the remainder of the excise tax for the year you were exempt.

Do my license plates need to be renewed even though I am exempt from excise tax?

Yes, the motor vehicle excise tax is collected at the time of license renewal each year. You will need to fill out the Rideshare Plate Application again and pay renewal fees only. If you stop vanpooling, the law requires you to notify the Department of Licensing. Prorated excise tax will be due for the remainder of the registration period, and replacement plates need to be purchased.

Do currently-owned vans qualify for tax exemptions?

The sales or use tax exemption only benefits someone who is buying or leasing a new

or used van. However, the motor vehicle excise tax exemption does apply to vans you already own. Simply apply for the exemption at the time you renew the license on your van. Ask for the Rideshare Plate Application. Fees vary somewhat for individual counties, so call your local licensing agency for up-to-date fee information.

Does the 36-month use requirement apply if I claim only the motor vehicle excise tax (for a van I already own)?

No, the excise tax exemption is granted for the duration of the licensing year, normally a full twelve months. However, if you are granted an exemption for the excise tax and during the year you stop using your van for vanpooling, you must pay the excise tax for the remainder of the license year and surrender your vanpool plates. You must notify the Department of Licensing when you stop vanpooling. You will be charged any excise

tax due when replacement license plates are issued.

Can I get a rebate if I've already paid the tax?

Provisions were not made in the legislation for rebate of the sales tax or the motor vehicle excise tax.

What if I claim the tax exemptions but don't use the vehicle for vanpooling?

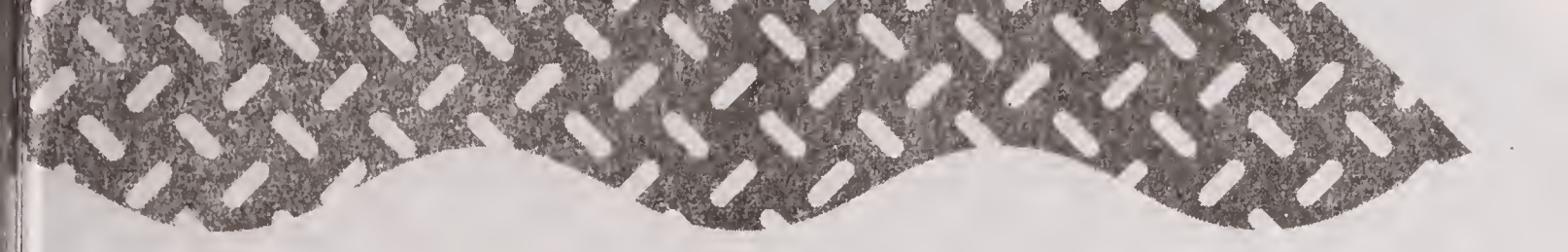
Intentionally violating the law is considered a gross misdemeanor. (See RCW 46.16.023 and 82.32.290 in Appendix C.) In addition to collecting the tax, the state may impose penalties of up to \$5,000 or a maximum of one year in jail (RCW 9A.20.021 in Appendix C). Your driver's license and vehicle registration may be cancelled.

*What if the van is resold?
Who pays the taxes?*

Each sale of a van is treated separately. You may purchase the van, apply for the tax exemptions and by using the van to vanpool for 36 months,

never pay the sales tax. Likewise, when you sell the van after this 36-month period, you would not pay back the sales tax. If you sell your van before the 36 months have passed, you must pay the full amount of the sales tax exemption you were granted unless you immediately acquire another vehicle and continue to vanpool. In either case the purchaser, however, would have to pay the usual sales tax on the purchase, unless he or she also qualified for the exemptions.

If you have an exemption from the motor vehicle excise (license) tax at the time of the sale of your van, you must notify the Department of Licensing that you are no longer vanpooling. You will be notified if you owe any portion of the excise tax. This applies whether you sell the van before or after the 36-month period. Plates may be transferred to another qualified vehicle, owned by you, at any licensing office. Replacement



Rideshare plates are also available through any licensing office.

Who can I contact for further assistance with ridesharing exemptions and licensing?

Each year the Revised Code of Washington (RCW) brings about changes in licensing fees, forms, and procedures. To avoid confusion, we have not attempted to recreate titling documents and other forms in this guide.

In contacting several licensing agencies in King County,

we found some more knowledgeable than others about rideshare licensing laws and procedures. However, all were able to answer our questions through their State Liaisons in Olympia. If you run into problems have your local licensing agent call their Olympia liaison or you can contact:

Washington State Department
of Licensing
Specialized Licensing Unit
P.O. Box 9043
Olympia WA 98507-9043
(206) 753-0668



1. The first part of the book is devoted to a general survey of the subject.	2. The second part is devoted to a detailed study of the various aspects of the subject.
3. The third part is devoted to a study of the various methods of the subject.	4. The fourth part is devoted to a study of the various results of the subject.
5. The fifth part is devoted to a study of the various applications of the subject.	6. The sixth part is devoted to a study of the various problems of the subject.
7. The seventh part is devoted to a study of the various theories of the subject.	8. The eighth part is devoted to a study of the various hypotheses of the subject.
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19. The nineteenth part is devoted to a study of the various theorems of the subject.	20. The twentieth part is devoted to a study of the various propositions of the subject.
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49. The forty-ninth part is devoted to a study of the various dynasties of the subject.	50. The fiftieth part is devoted to a study of the various reigns of the subject.

51. The fifty-first part is devoted to a study of the various families of the subject.	52. The fifty-second part is devoted to a study of the various houses of the subject.
53. The fifty-third part is devoted to a study of the various clans of the subject.	54. The fifty-fourth part is devoted to a study of the various tribes of the subject.
55. The fifty-fifth part is devoted to a study of the various nations of the subject.	56. The fifty-sixth part is devoted to a study of the various peoples of the subject.
57. The fifty-seventh part is devoted to a study of the various kingdoms of the subject.	58. The fifty-eighth part is devoted to a study of the various states of the subject.
59. The fifty-ninth part is devoted to a study of the various empires of the subject.	60. The sixtieth part is devoted to a study of the various realms of the subject.
61. The sixty-first part is devoted to a study of the various dominions of the subject.	62. The sixty-second part is devoted to a study of the various territories of the subject.
63. The sixty-third part is devoted to a study of the various provinces of the subject.	64. The sixty-fourth part is devoted to a study of the various regions of the subject.
65. The sixty-fifth part is devoted to a study of the various countries of the subject.	66. The sixty-sixth part is devoted to a study of the various lands of the subject.
67. The sixty-seventh part is devoted to a study of the various domains of the subject.	68. The sixty-eighth part is devoted to a study of the various estates of the subject.
69. The sixty-ninth part is devoted to a study of the various fiefs of the subject.	70. The seventieth part is devoted to a study of the various manors of the subject.
71. The seventy-first part is devoted to a study of the various lordships of the subject.	72. The seventy-second part is devoted to a study of the various baronies of the subject.
73. The seventy-third part is devoted to a study of the various bishoprics of the subject.	74. The seventy-fourth part is devoted to a study of the various dioceses of the subject.
75. The seventy-fifth part is devoted to a study of the various parishes of the subject.	76. The seventy-sixth part is devoted to a study of the various parsonages of the subject.
77. The seventy-seventh part is devoted to a study of the various vicarages of the subject.	78. The seventy-eighth part is devoted to a study of the various rectories of the subject.
79. The seventy-ninth part is devoted to a study of the various tithes of the subject.	80. The eightieth part is devoted to a study of the various offerings of the subject.
81. The eighty-first part is devoted to a study of the various oblations of the subject.	82. The eighty-second part is devoted to a study of the various sacrifices of the subject.
83. The eighty-third part is devoted to a study of the various offerings of the subject.	84. The eighty-fourth part is devoted to a study of the various gifts of the subject.
85. The eighty-fifth part is devoted to a study of the various presents of the subject.	86. The eighty-sixth part is devoted to a study of the various donations of the subject.
87. The eighty-seventh part is devoted to a study of the various bequests of the subject.	88. The eighty-eighth part is devoted to a study of the various legacies of the subject.
89. The eighty-ninth part is devoted to a study of the various inheritances of the subject.	90. The ninetieth part is devoted to a study of the various estates of the subject.
91. The ninety-first part is devoted to a study of the various possessions of the subject.	92. The ninety-second part is devoted to a study of the various holdings of the subject.
93. The ninety-third part is devoted to a study of the various tenements of the subject.	94. The ninety-fourth part is devoted to a study of the various dwellings of the subject.
95. The ninety-fifth part is devoted to a study of the various habitations of the subject.	96. The ninety-sixth part is devoted to a study of the various residences of the subject.
97. The ninety-seventh part is devoted to a study of the various abodes of the subject.	98. The ninety-eighth part is devoted to a study of the various quarters of the subject.
99. The ninety-ninth part is devoted to a study of the various quarters of the subject.	100. The hundredth part is devoted to a study of the various parts of the subject.

Selecting, Operating, and Insuring Your Own Vanpool



Selecting and Operating Your Van

You may start your own vanpool by buying or leasing a new vehicle, or you may choose to buy or lease a used vehicle. You also may use a van you currently own. Just make sure that the van you choose is in good operating condition. Neither the Washington State Ridesharing Organization nor the Washington State Department of Transportation recommend any particular make or model of van. Most major automobile manufacturers offer vans suitable for vanpooling. We do, however, have recommendations on outfitting the vehicle and insuring safe operation.

Making Choices

One of your major choices will be the size of your van. Most public vanpool programs operate 1-ton, 12- and 15-passenger vans. There are also a variety of minivans on the market accommodating up

to eight passengers.

Extra seating capacity is a minimal cost shared by your riders over several years. Each rider you add to your group decreases individual fares. If you are adding seats, be sure that the gross weight of the vehicle is sufficient for a full passenger load. Safety should be considered first and foremost. Also, according to current state law, your van must not exceed a maximum of 15 passengers including yourself in order to qualify for ridesharing tax incentives.

Another consideration is durability. Choose a van that will handle the load and stand up to heavy use over several years.

Based on history and experience of public vanpool programs, the following equipment is suggested:

- Large engine, V-8, gas or diesel, 300-400 cu.in.
- Heavy-duty shock absorbers and suspension system

- Heavy-duty battery (475 amp) and electrical system
- Auxiliary transmission cooling system
- All-season steel belted radial tires

Safety and convenience options to consider when purchasing or leasing a vanpool vehicle include:

- Instruments (temp, oil, amp)
- Snow tires or chains
- Fire extinguisher
- "Reverse" (back-up) alarm
- Inside hood release
- Locking gas cap
- Automatic transmission

Another key consideration in operating a vanpool is satisfied riders. You are competing with the single occupant vehicle (SOV). Consider these convenience and comfort options which are offered by many public vanpool programs:

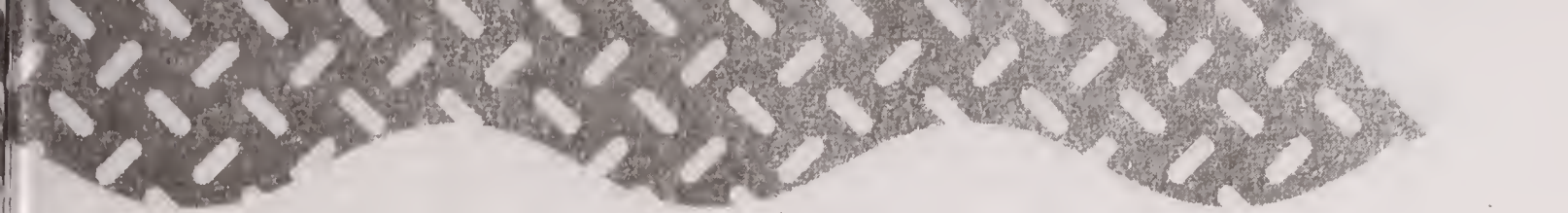
- Side double doors and not one sliding door unless you will be commuting by ferry. The sliding door allows easier passenger loading on the ferry itself.

- Deluxe seats
- Full carpeting
- Adjustable arm rests on seats
- Rear heating and cooling vents
- Rear radio speakers
- Front and rear air conditioning
- Push-out vent windows
- Tinted or privacy glass (on side windows)
- Passenger boarding step or running board
- Cruise control
- Tilt steering wheel
- Map (reading) lights over each seat
- Undercoating for a quieter ride

Leasing Versus Purchasing

Leasing and purchasing both have their advantages and disadvantages. The Washington State Ridesharing Organization and the Washington State Department of Transportation do not recommend one option over the other.

Leasing has the advantage of requiring less money up front than conventional down



payment purchases. The lease may include a purchase option, standard or extended warranty coverage, loaner vehicles, service discounts, and one-stop shopping.

One potential disadvantage of leasing is that your leasing company may be inflexible in allowing you to escape the lease if you do not continue vanpooling over the entire lease period. It is important to search for a lease agreement that will allow this flexibility.

Purchasing has the advantage of building equity, with your ridership paying for most of your van. At the end of four or five years you have the resale of your van free and clear since the capital residual is not considered profit under current IRS regulations. In addition, the warranty, service, and loaner vehicle options mentioned for leasing may also be available under a purchase contract.

The principle disadvantage to purchasing your own vehicle is that you must make pay-


ments on the vehicle whether or not you continue vanpooling.

Check with your local auto dealership about price and availability to determine which method of acquisition is best for you.

Providing Routine Maintenance

Once you have chosen a van, it is important to schedule regular preventive maintenance in order to keep operation safe for your riders. Many public vanpool programs have established somewhat more stringent maintenance schedules than dealers recommend because of passenger safety concerns and the extra load put on these vehicles. Public programs have also discovered that well maintained vehicles bring higher resale prices. For your routine maintenance, look for a garage that will offer loaner vans or vehicles. This will make your contingency planning easier.

Besides maintaining regular oil, lube, safety inspection, and



tune-up schedules, most public programs require daily, weekly, and monthly inspections by their vanpool drivers. Daily checks can include inspection of the van's exterior, mirrors, seatbelts, brakes, and the steering, exhaust, and fuel systems. Weekly inspections generally include checking all fluids including oil, coolant, windshield, power steering, transmission, and battery fluids. Monthly inspections usually include checking tire pressure, windshield wipers, belts, and hoses. The general rule is if something is wrong, get it fixed immediately. For more information about vanpool maintenance programs you may wish to contact one of the agencies listed in Appendix A.

Planning for Emergencies


There will be times when your van is inoperable due to breakdown or inclement weather. You should plan for these emergencies by making backup carpool arrangements in advance. Three or four pre-

arranged carpools will lessen the inconvenience and confusion of a last-minute change of plans. Consider implementing a phone tree, where certain members of your group are assigned to call others in the event of such emergencies. This way, inconvenience is kept to a minimum. See the sample Phone Tree on page 39. It is also a good idea to have at least one backup driver to cover for vacations, illnesses and emergencies.

Always carry emergency triangles and flares, and have a plan in case of an accident. See Chapter Five for more tips on managing your group during an emergency.

Planning Your Route and Pickup Points

In planning the most efficient route for your group, decide on one, two, or three convenient places where your riders will meet the van. If riders will be driving to meet the van, be sure they are able to park safely and legally. Your community's transit agency



and the Washington State Department of Transportation provide Park and Ride lots for your use. Park and Ride or Park and Pool lots are also located at churches, community centers, and shopping centers. Contact your local transit agency or your Washington State Department of Transportation regional office for the location of the Park and Ride lot that will best serve your needs.

If your vanpool would like to use a shopping center or church or store parking lot that it is not signed as a Park and Ride lot, it is wise to submit a request to the property manager. Generally, they will let you park a few cars in a remote part of their lot. Advance parking negotiations will keep the tow truck away!

Insuring Your Own Van

State Law Defines "Standard of Care"

Washington State law establishes the standard for a vanpool operator to use "reasonable and ordinary" care when driving (see RCW 46.74.030 in Appendix C). This means you are expected to drive with the same degree of care as when you operate your private automobile. The intent of defining this standard of care is to remove vanpooling from the "for-hire" and commercial class of vehicles for insurance purposes. This makes insurance less expensive and more easily obtained.

RCW 46.74.030 extends the reasonable care standard to commuter ridesharing arrangements in which the operator charges fares to cover commuting costs. Previously, these reimbursements were considered compensation within the "for-hire" status. This change in law is meant to encourage ridesharing by recognizing that sharing com-

muting expenses is a major incentive.

Another state law limits the capacity of a ridesharing vehicle to fifteen persons including the driver (see RCW 46.74.010 in Appendix C). This class of vehicles includes vans, station wagons, and sedans. None of these vehicles requires additional operating skill beyond that of a licensed driver operating a personal vehicle.

Obtaining Adequate Insurance Coverage

The "risk" involved in ridesharing is similar to that of single occupant commuting. In vanpool arrangements, drivers neither claim to be professionals nor do they necessarily have greater qualifications than average drivers. Vanpool members participate by choice, with the assumption of voluntarily sharing a disclosed risk between private parties. Each member of the group will travel substantially the same

mileage and route. The more people in the ridesharing vehicle, the fewer vehicles driven, which translates to fewer vehicle-miles traveled overall.

However, your liabilities as a vanpool operator are greater than when operating a single occupant vehicle and you should ensure appropriate coverage for yourself and your riders. With regard to specific insurance coverage, check with your insurance agent. We suggest at least:

1. Personal injury liability
\$500,000 to \$1,000,000
(min.)
2. Property damage liability
\$250,000 to \$500,000
3. Medical benefits \$5,000 to \$10,000
4. Collision, comprehensive and uninsured motorist protection

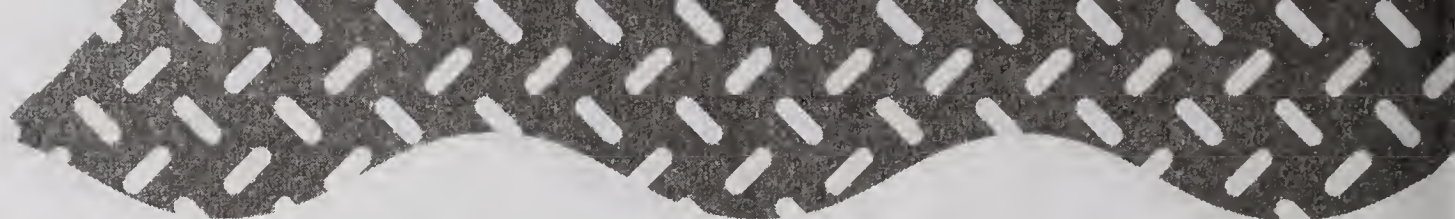
It is important to remember that liability and property damage insurance are mandatory in Washington State. The minimum limits are currently \$25,000/\$10,000. (See RCW 46.29.090 in

Appendix C.) Amounts in excess of these minimums are highly recommended.

Vanpool owner-operators may find it more difficult to obtain coverage for their vans than for their personal vehicles. Many insurers will want to insure your home, boat, and personal auto also. Along with shopping for insurance locally, you may wish to contact the insurance providers listed in Appendix D. These are suggested by the Association for Commuter Transportation as companies that may offer vanpool insurance.

Tips for Visiting Your Insurance Agent

Your insurance agent may not be familiar with the non-commercial status of commuter vanpooling. If your agent is unaware of state law regarding vanpools, refer the agent to RCW 46.74, "The 1979 Rideshare Act", 46.72.010, 51.08.013, 81.68.015, 46.04.190 and other shaded sections of the RCWs in Appendix C.



Your best bet is to go to your current agent prepared to educate him/her about vanpools. Prepare for your visit by having the following information available:

- Your accident history
- Your motor vehicle record
- Information about any backup driver, including name, date of birth, driver's license numbers
- Information about your van—year, make, model, etc.
- Amenities on your van for added safety such as running board, fire extinguisher, or third taillight
- Number of miles driven per year
- Origin/Destination
- Preventive maintenance program for your van
- Description of your vanpool's operating rules (see page 30 for sample rules)
- What actions you plan to take to prevent potential losses (e.g., off-street parking, safety precautions, rules)
- Your route, where you will


park the van, types of roads you will take, where your pickup and drop-off points are located

- Driver training course—will you take one? Will your backup driver take one? (Contact your local transit agency. Many offer their public program classes to private vanpoolers free or for a small fee, or can recommend a local driver safety class)
- What to do in emergencies—what is your plan for emergencies or accidents?

In summary, if you approach an insurance company after having addressed the above issues, you stand a better chance of obtaining insurance and receiving a good low-cost premium.

Managing Your Vanpool Group





Managing Your Vanpool Group

Managing your vanpool group involves keeping good operational records and practicing effective group coordination and recruitment techniques.

Determining Vanpool Rider Fares


To avoid making a profit, the actual cost of owning and operating the van must be distributed between the mileage used for commuting and mileage used for other purposes. With a new vanpool, you will want to estimate and adjust this ratio quarterly. A general rule to start with is that 75 percent of van use is commuting and 25 percent is personal use. Remember, only costs attributable to actual commute mileage can be reimbursed to you via the fares.

Initially, you may want to base fares on current statistics which estimate per mile costs of ownership and operation. Your local transit agency may be able to assist you, or you

can contact your local AAA office for the current costs. AAA also offers an annual report entitled *Your Driving Costs* for a minimal price.

During the course of the first year of operation, you will determine your actual costs. When these are determined, adjust fares to ensure that reimbursement does not exceed costs for the year.

Specifically, what expenses are reimbursable? Quite simply, operating and capital commuting costs are reimbursable. Operating costs include gas, oil, tires and snow tires, servicing, cleaning, windshield wiper fluid, parking tolls, licenses, and insurance. Capital costs include lease or purchase payments and amenities you buy for the van (such as reflective triangle kit.) If your vehicle is already paid for, you may still include an amount in the fares to cover the vehicle's decreased value due to its use as a vanpool.



On the next page is a worksheet for calculating your vanpool fares. A calculation based upon using the van 75 percent for commuting has been done as an example. Estimated prices for a minivan, insurance, and operating costs were used. You will need to estimate your own costs at first and repeat your calculations once you are in operation, using the actual expenses and mileage to arrive at a more accurate figure.

Keeping good records of your expenses, mileage, and ridership on a monthly basis will help you to adjust your calculations. See pages 35 through 40 for a sample Vanpool Monthly Expense Record and other useful sample records.

It is the intent of this section to provide information and examples rather than formal tax advice. For detailed information consult a tax specialist, your nearest IRS office, and the applicable state laws in Appendix C.

Establishing Rules of the Road

Based on what has been most successful with public vanpool programs, we suggest a democratic approach for your vanpool group. You are providing a quick and direct commute for your riders and they are helping you pay for your van, so you all have much to gain from coordinating to provide smooth operation.

Initially, you may find it best to set down a few simple rules to ensure the comfort and convenience of everyone involved. Some of the items you may want to clarify up front include the route, schedule, pickup points, wait times, backup carpool arrangements, absences and notice requirements for them, substitute passengers, seating, heating, ventilation, lights, radio station, smoking, fares, fare adjustment, desired formality for internal rules, and whether or not you will require your riders to sign a contract to participate. The group can then review their rules periodically for changes.

Vanpool Fare Calculation Worksheet

A. Monthly fixed cost of a purchased vehicle*

	Example	Your Figures
1. Cost of vehicle	\$ 20,000	_____
plus finance charge (7.5%)	+ 4,049	_____
	= 24,049	_____
Less Salvage Value (40%)	- 8,000	_____
Total	\$ 16,049	_____
	or \$267/month	
<i>After 5 years</i>		
2. Other Annual Expenses		_____
License	\$ 30	_____
Insurance	+ 1,000	_____
Total	\$ 1,030	_____
	or \$86/month	
3. Monthly Fixed Cost (Items 1+2)	\$ 353	_____

B. Per mile operating costs:**

	Cost per mile	
1. Gasoline and oil	6.0 cents	_____
2. Maintenance	+ 2.6 cents	_____
3. Tires	+ 1.0 cents	_____
Total	= 9.6 cents	_____

C. Calculating monthly fares

1. Daily round trip distance	= 50 miles	_____
2. Multiply by the average number of workdays per month x 21	= 1,050 miles	_____
3. Multiply by per mile operating cost ("B" total from example is .096)	\$105/month	_____
4. Add 75% (commuter portion) of van's monthly fixed costs "A" total from above: "A" = \$353 x .75 = \$264.75 + \$105	= \$369.75/month	_____
5. Divide the cost by number of passengers (7 for minivan)	= \$ 52.82/month	_____

* Estimates from US Bank and Northwest Region Employees Credit Union

** Estimates from AAA's "Your Driving Costs," 1994

Some sample rules:

- Smoking will/will not be allowed.
- Seating will be on a first-come, first-seated basis.
- Maximum waiting time at each pick-up point is _____ minutes.
- The driver must be notified by phone, a day ahead of time if possible, about absences.
- The fare per rider is \$_____ per month and is to be paid in full before the first day of the month.
- Rebate of fares will not be allowed unless the rider terminates participation with two weeks' notice or finds a rider replacement in the vanpool.
- The radio will/will not be played. If the radio is played, it will be set on _____ station by majority vote.
- Pick-up points and times in commute order are:

- Drop-off points and times


in reverse commute order are:

- Rules may be changed by majority vote.
- Rules will be re-evaluated by the group every _____ months.

Tips For Effective Vanpool Management

Many of the following tips for effective vanpool management are supported by sample vanpool record-keeping formats, located on pages 35 through 40, at the end of this chapter. These resources are based on what has worked for various public vanpool programs. We hope you will find both the tips and the samples useful in setting up your own vanpool group.

1. Set down basic operating rules, establish a route, plan a schedule and establish your fares before you go on the road. Then, periodically initiate a democratic review of operational rules by the group.

- 
2. Keep good records of mileage, expenses, fare payments, and ridership.
 3. Establish and Maintain good communication with your group.
 - Keep a telephone tree for efficiently communicating schedule changes, illnesses, and emergencies.
 - Consider written rider and driver agreements for group members, as additional clarification of roles and responsibilities.
 4. Establish emergency plans with your group.
 - Coordinate backup carpools in case the van is not available during an emergency. Appoint three or four people to be in charge of carpools. You call them in the event of an emergency, then they call the people on their lists (those who will ride in their carpool).
 - Establish an adverse weather emergency plan. For instance, allow more commute time during snow and ice.
 - Also, develop a plan in case of accident or breakdown. Assign van members to specific jobs such as setting out emergency triangles and checking on other passengers.
 5. Recruit sufficient backup drivers to cover illnesses and vacations. Rotate driving duties with backup drivers. This lessens the chance of driver fatigue and improves safety. Consider having you and your backup drivers attend vanpool driver training with your local public vanpool program, if possible, or call your local transit agency about good local driver safety classes.
 6. Keep your insurance policy up to date. Be sure any additional backup drivers have insurance coverage.
 7. Keep your van well maintained. Do daily, weekly, and monthly safety inspections. If you find a problem, attend to it immediately.

8. Maintain a "Waiting List."

Even when your van is full, keep recruiting potential vanpoolers. When a rider drops out, bring someone on the van from your waiting list. Call your local public transit rideshare coordinator if you need help finding riders. Remember, sharing the ride will save all of you money.

Finding Riders

There are a variety of ways to locate potential vanpool riders. Some of the most successful are:

- Word of mouth at your place of employment
- Your employer's newsletter
- A notice or map with your proposed route posted on a bulletin board at your place of employment or nearby employment sites
- A sign on your van or car stating your origin and destination, that you are forming a vanpool, and a phone number to call
- A notice placed with local community newsletters or shopping centers
- Referrals from other vanpool operators who may have a waiting list of riders
- Call your local public transit agency or ridesharing coordinator (see Appendix A for a listing of statewide agencies)
- Register in your regional or local ridematch program (see Appendix A)



Sample: Vanpool Monthly Expense Record

Date	Miles	Expenses	Amount

Sample: Vanpool Rider Roster

Start Date	Leave Date	Rider	Route/ Pickup Info
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	
		Name: Address: Home #: Work #:	



Sample: Vanpool Rider Six-Month Payment Record

Name	Jan	Feb	March	April	May	June
Totals						

Sample: Vanpool Daily Log

Date	Begin Odom	End Odom	Comute Miles	Personal Miles	Driver & Trip Purpose
Total Miles					

Sample: Phone Tree

Tree	Work Phone	Home Phone
Driver:		
Rider:		
Rider:		
Rider:		
Rider:		
Driver:		
Rider:		
Rider:		
Rider:		
Rider:		
Driver:		
Rider:		
Rider:		
Rider:		
Rider:		

Sample: Rider Agreement

THE RIDER AGREES TO:

1. Pay his or her monthly fare in full on or before the first of the month for which it is being paid.
2. Abide by all rules established by a majority of the vanpool participants.
3. Notify the driver in advance of all anticipated absences from the van due to vacation/business travel, overtime, etc.
4. Notify the driver or nearest fellow rider of absence from the van due to illness.
5. Provide alternative transportation for himself/herself when the van is unavailable.

Rider Signature_____

Date_____

Driver Signature_____

Date_____

Appendices



Appendix A: Assistance

Public Agency Rideshare Assistance in Washington State

Benton/Franklin Counties	Dave Rodrick *Ben Franklin Transit 1000 Columbia Drive S.E. Richland, WA 99352	(509) 735-4131 SCAN 526-2036
Clark County	Michael Surface *C-Tran P O Box 2529 Vancouver, WA 98668-2529	(206) 696-4494 SCAN 476-6799
Chelan/Douglas Counties	Dennis Bloom LINK P O Box 3244 Wenatchee, WA 98807-3244	(509) 662-1155, x302
Island County	Naomi Ahuna *Island Transit P O Box 1097 Coupeville, WA 98239	(206) 321-6688
Jefferson County	Teresa Arey *Jefferson Transit Authority 1615 West Sims Way Port Townsend, WA 98368-3090	(206) 385-4777
King County	*Department of Metropolitan Services, Rideshare Services 821 Second Avenue Seattle, WA 98104	(206) 625-4500 1-800-427-8249
Kitsap County	Suzanne Schodlbauer *Kitsap Transit 234 South Wycoff Bremerton, WA 98312	(206) 478-5858
Pierce County	*Pierce Transit P O Box 99070 Tacoma, WA 98499-0070 Mae Fuiten Jodi Pettit	(206) 581-8000 1-800-562-8109 (206) 581-8079 (206) 581-8008

*Indicates Vanpool Program

Snohomish County	Liz Sherman *Community Transit 8905 Airport Road Everett, WA 98204	(206) 348-7150
	Everett Transit System 3200 Cedar Street Everett, WA 98201	(206) 259-8803 SCAN 723-8803
Spokane County	Arne Stone *Spokane Transit Authority West 1230 Boone Avenue Spokane, WA 99201-2686	(509) 325-6000 SCAN 595-6000 Ext. 167
Thurston County	Yvette Wixson *Intercity Transit 526 South Pattison St. P O Box 659 Olympia, WA 98507	(206) 786-8800 SCAN 229-1011
Whatcom County	Rick Nicholson 2011 Young Street Bellingham, WA 98225	(206) 676-6843
City of Seattle	Liz Rankin City of Seattle 750 Dexter Horton Building 710 Second Avenue Seattle, WA 98104	(206) 684-5090

*Indicates Vanpool Program



Ridesharing Coordinators, Washington State Department of Transportation

Statewide

Patsy Nedrow	(206) 705-7916
WSDOT Service Center	SCAN 321-7916
Transportation Building	
Olympia, WA 98504-5201	

Northwest Region

King, Snohomish, Skagit, Whatcom, San Juan and Island Counties	John Shadoff	(206) 464-5428
	Office of Urban Mobility	SCAN 576-5428
	401 Second Ave. S., #307	
	Seattle, WA 98104-2862	

North Central Region

Chelan, Douglas Grant, Okanogan and Ferry Counties	Dave Honsinger	(509) 663-9641
	WSDOT, North Central Region	SCAN 565-1641
	P O Box 98	
	Wenatchee, WA 98801-1156	

Olympic Region

Pierce, Thurston, Mason, Grays Harbor, Kitsap, Jefferson, and Clallam Counties	TJ Nedrow	(206) 357-2644
	WSDOT, Olympic Region	SCAN 357-2644
	5720 Capitol Boulevard	
	Olympia, WA 98504-9327	

Southwest Region

Lewis, Cowlitz, Clark, Wahkiakum, Pacific, Skamania, and Klickitat Counties	Faye Jenkins-Edwards	(206) 905-2054
	WSDOT, Southwest Region	SCAN 905-2054
	P O Box 1709	
	Vancouver, WA 98668	

South Central Region

Kittitas, Yakima, Benton, Franklin, Columbia, Garfield, and Asotin Counties	Jolene Unser	(509) 575-2766
	WSDOT, South Central Region	SCAN 558-2766
	P O Box 12560	
	Yakima, WA 98907-9951	

Eastern Region

Stevens, Pend Oreille, Lincoln, Spokane, Adams, and Whitman Counties	Jana Augustine	Rideshare Line:
	WSDOT, Eastern Region	(509) 324-6188
	P O Box 5299	
	Spokane, WA 99205-0299	

Appendix B: Exempt Category Descriptions and Definitions

Note: These descriptions and definitions are taken from the Washington State Department of Licensing Rideshare Plate Application, and are current at the time of print. For additional information contact your local county vehicle licensing office or vehicle licensing agent. Shaded areas indicate areas of interest for potential vanpoolers.

A *ridesharing vehicle used for commuter ridesharing or for transporting the elderly and disabled may be exempt from excise tax and sales or use tax, subject to the information given below. A ridesharing vehicle is defined as a passenger motor vehicle with a seating capacity not exceeding fifteen persons, including the driver, while being used for commuter ridesharing or ridesharing for the elderly and the disabled (RCW 46.74). The vehicle must be equipped with seat belts for each person (RCW 46.61). Note: The required number of persons in each rideshare category includes the driver.*

Rideshare Categories

1. The vehicle must be used for one of the following ridesharing purposes:
 - A. Commuter ridesharing for 5 or 6 persons (requires certification by an employer conforming to elements of a commute trip reduction program, or a public transportation agency.)
 - B. Commuter ridesharing for 7 to 15 persons or not fewer than 4 persons when at least 2 are confined to wheelchairs (see 2B below).
 - C. Ridesharing for the elderly and the handicapped provided by a public social service agency or a private nonprofit transportation provider.

Qualifications for Excise Tax Exemptions

2. To qualify for the excise tax exemption one of the following must be true:


- A. Your vehicle will be used **primarily** for the ridesharing purpose indicated above to transport **not fewer than five persons** and has capacity and seat belts not exceeding 15 persons, or;
- B. Your vehicle will be used **primarily** for the ridesharing purpose indicated above to transport **not fewer than four persons when at least two of the persons are confined to wheel-chairs** and has capacity and seat belts not exceeding 15 persons, or;
- C. Your vehicle has a seating capacity greater than 15 persons and will be used **exclusively** for ridesharing for the elderly and handicapped to transport not fewer than seven persons. (**Does not** qualify for sales or use tax exemption.).

Qualifications for Sales or Use Tax Exemption

- 3. To qualify for a sales or use tax exemption (except 2C above):
 - A. Your vehicle must be used for the ridesharing purpose indicated above for at least 36 consecutive months. If used less than 36 months, tax is due and payable to Department of Revenue.

Definitions

- A. **Commuter ridesharing** (5 or 6 persons) is a ridesharing arrangement in which 5 or 6 persons, including driver, are registered in a Commute Trip Reduction program as directed by RCW 70.94. A certificate on the front of the Rideshare Plate Application must be completed and signed by a public transportation agency or the representative Employee Transportation Coordinator (ETC). The vehicle must be used primarily in a Commute Trip Reduction program. The eight counties required to develop commute trip reduction plans are Clark, King, Kitsap, Pierce, Snohomish, Spokane, Thurston, and Yakima. Vehicles are limited to 10,000 pounds gross vehicle weight.
- B. **Commuter ridesharing** (7 to 15 persons, inclusive) is a car or vanpool arrangement in which a fixed group of 7 to 15 per-



sons, including the driver (or not fewer than 4 persons when at least 2 of them are confined to wheelchairs), are commuting from home, or a meeting place near home, to work, school, or other institution and back in a **single daily round trip in which the driver is also commuting to or from work, school or other institution.** Vehicles are limited to 10,000 pounds gross vehicle weight.

6. **Ridesharing for the elderly* and the disabled**** is a car or vanpool arrangement in which a group of elderly and/or disabled persons and their attendant, not exceeding 15 persons total, are transported by a public social service agency or a private, nonprofit transportation provider, as defined in RCW 81.66.010(3). The driver need be neither elderly nor disabled.

*Elderly: any person sixty years and over.

**Disabled: any person who is unable to use mass transportation services without special facilities, planning or design. This includes people who have sensory and/or physical disabilities, semi-ambulatory persons who require special aids to travel, and nonambulatory persons who must use wheelchair type equipment to travel.

Appendix C:

Washington State Ridesharing Laws

Taken from Revised Code of Washington

Current as of 1993 Supplement and 1994 Legislative Session

Note: Shaded areas indicate areas of interest for potential vanpoolers.

Chapter 43.01

43.01.230 Commute trip reduction — Use of public funds. State agencies may, subject to appropriation and under the internal revenue code rules, use public funds to financially assist agency-approved incentives for alternative commute modes, including but not limited to carpools, vanpools, purchase of transit and ferry passes, and guaranteed ride home programs, if the financial assistance is an element of the agency's commute trip reduction program as required under RCW 70.94.521 through 70.94.551. This section does not permit any payment for the use of state-owned vehicles for commuter ride sharing. [1993 c 394 § 6.]

Title 46 RCW: Motor Vehicles

46.04.190 For hire vehicle. "For hire vehicle" means any motor vehicle used for the transportation of persons for compensation, except auto stages and ride-sharing vehicles. [1979 c 111 ~ 13; 1961 c 12 ~ 46.04.190. Prior: 1959 c 49 ~ 20; prior: (i) 1943 c 153 ~ 1, part; 1937 c 188 ~ 1, part; Rem. Supp. 1943 ~ 6312-1, part; 1923 c 181 ~ 1, part; 1921 c 96 ~ 2, part; 1919 c 59 ~ 1, part; 1917 c 155 ~ 1, part; 1915 c 142 ~ 2, part; RRS ~ 6313, part. (ii) 1937 c 189 ~ 1, part; RRS ~ 6360-1, part.]

46.16.023 Ride-sharing vehicles — Special plates.

(1) Every owner or lessee of a vehicle seeking to apply for an excise tax exemption under RCW 82.08.0287, 82.12.0282, or 82.44.015 shall apply to the director for, and upon satisfactory showing of eligibility, receive in lieu of the regular motor vehicle license plates for that vehicle, special plates of a distinguishing separate numerical series or design, as the director shall prescribe. In addition to paying all other initial fees required by law, each applicant for the special license plates shall pay an additional license fee of twenty-five dollars upon the issuance of such plates. The special fee shall be deposited in the motor vehicle fund. Application for renewal of the license plates shall be prescribed for the renewal of other vehicle licenses. No renewal is required for vehicles exempted under RCW 46.16.020.

(2) Whenever the ownership of a vehicle receiving special plates under subsection (1) of this section is transferred or assigned, the plates shall be removed from the motor vehicle, and if another vehicle qualifying for special plates is acquired, the plates shall be transferred to that vehicle for a fee of five dollars, and the director shall be immedi-

ately notified of the transfer of the plates. Otherwise the removed plates shall be immediately forwarded to the director to be canceled. Whenever the owner or lessee of a vehicle receiving special plates under subsection (1) of this section is for any reason relieved of the tax-exempt status, the special plates shall immediately be forwarded to the director along with an application for replacement plates and the required fee. Upon receipt the director shall issue the license plates that are otherwise provided by law.

(3) Any person who knowingly makes any false statement of a material fact in the application for a special plate under subsection (1) of this section is guilty of a gross misdemeanor. [1993 c 488 § 5: 1987 c 175 ~ 2.]

Effective date – 1987 c 175 ~ 2: “Section 2 of this act shall take effect on January 1, 1988.” [1987 c 175 ~ 4.]

Severability – 1979 c 111: See note following RCW 46.74.010. Ride-sharing vehicles defined: RCW 46.74.010.

46.29.090 Requirements as to policy or bond. (1) No policy or bond is effective under RCW 46.29.080 unless issued by an insurance company or surety company authorized to do business in this state, except as provided in subsection (2) of this section, nor unless such policy or bond is subject, if the accident has resulted in bodily injury or death, to a limit, exclusive of interest and costs, of not less than twenty-five thousand dollars because of bodily injury to or death of one person in any one accident, and if the accident has resulted in injury to, or destruction of, property to a limit of not less than ten thousand dollars because of injury to or destruction of property of others in any one accident.

(2) No policy or bond is effective under RCW 46.29.080 with respect to any vehicle which was not registered in this state or was a vehicle which was registered elsewhere than in this state at the effective date of the policy or bond or the most recent renewal thereof, unless the insurance company or surety company issuing such policy or bond is authorized to do business in this state, or if said company is not authorized to do business in this state, unless it executes a power of attorney authorizing the director of licensing to accept service on its behalf of notice or process in any action upon such policy or bond arising out of such accident.

(3) The department may rely upon the accuracy of the information in a required report of an accident as to the existence of insurance or a bond unless and until the department has reason to believe that the information is erroneous. [1980 c 117 § 3; 1979 c 158 § 155; 1967 ex.s. c 3 § 1; 1963 c 169 § 9.]

Effective date – 1980 c 117: See note following RCW 48.22.030.

Effective date – 1967 ex.s. c 3: “This amendatory act shall take effect on July 1, 1968.” [1967 ex.s. c 3 § 6.]

46.72.010 Definitions. When used in this chapter: (1) The term “for hire vehicle” includes all vehicles used for the transportation of passengers for compensation, except auto stages, school buses operating exclusively under a contract to a school district, and ride-sharing vehicles;

(2) The term “for hire operator” means and includes any person, concern, or entity engaged in the transportation of passengers for compensation in for hire vehicles. [1979 c 111 ~ 14; 1961 c 12 ~ 46.72.010. Prior: 1947 c 253 ~ 1; Rem. Supp. 1947 ~ 6386-1. Formerly RCW 81.72.010.]

Ride-sharing vehicles – Special plates: RCW 46.16.023.

Chapter 46.74 RIDE SHARING

Sections

- 46.74.010 Definitions
- 46.74.020 Vehicles excluded from for hire vehicle laws.
- 46.74.030 Operators – Reasonable standard of care –
Exempted from certain regulations.

Acquisition and disposal of vehicle for commuter ride sharing by city employees: RCW 35.21.810.

Business and occupation tax exemption: RCW 82.04.365.

Public utility tax exemption: RCW 82.16.047.

State-owned vehicles used for commuter ride sharing: RCW 43.41.130.

46.74.010 Definitions. The definitions set forth in this section shall apply throughout this chapter, unless the context clearly indicates otherwise.

(1) “Commuter ride sharing” means a car pool or van pool arrangement whereby a fixed group not exceeding fifteen persons including passengers and driver, is transported between their places of abode or termini near such places, and their places of employment or educational or other institutions, in a single daily round trip where the driver is also on the way to or from his or her place of employment of educational or other institution.

(2) “Ride sharing for the elderly and the handicapped” means a car pool or van pool arrangement whereby a group of elderly and/or handicapped persons and their attendants, not exceeding fifteen persons including passengers and driver, is transported by a public social service agency or a private, nonprofit transportation provider as defined in RCW 81.66.010(3): Provided, That the driver need be neither elderly nor handicapped.

(3) “Ride-sharing vehicle” means a passenger motor vehicle with a seating capacity not exceeding fifteen persons including the driver, while being used for commuter ride sharing or for ride sharing for the elderly and the handicapped.

(4) “Ride-sharing operator” means the person, entity, or concern, not necessarily the driver, responsible for the existence and continuance of commuter ride sharing or ride sharing for the elderly and the handicapped.

(5) “Elderly” means any person sixty years of age or older.

(6) “Handicapped” means all persons who, by reason of illness, injury, age, congenital malfunction, or other permanent or temporary incapacity or disability, are unable without special facilities or special planning or design to use mass transportation

facilities and services as efficiently as persons who are not so affected. Handicapped people include (a) ambulatory persons whose capacities are hindered by sensory disabilities such as blindness or deafness, mental disabilities such as mental retardation or emotional illness, physical disability which still permits the person to walk comfortably, or a combination of these disabilities; (b) semiambulatory persons who require special aids to travel such as canes, crutches, walkers, respirators, or human assistance; and (c) nonambulatory persons who must use wheelchairs or wheelchair-like equipment to travel. [1979 c 111 ~ 1.]

Severability — 1979 c 111: “If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.” [1979 c 111 ~ 21.]

46.74.020 Vehicles excluded from for hire vehicle laws. Ride-sharing vehicles are not deemed for hire vehicles and do not fall within the provisions of chapter 46.72 RCW or any other provision of Title 46 RCW affecting for hire vehicles, whether or not the ride-sharing operator receives compensation. [1979 c 111 ~ 2.]

Severability — 1979 c 111: See note following RCW 46.74.010.

46.74.030 Operators — Reasonable standard of care — Exempted from certain regulations. A ride-sharing operator and the driver of a ride-sharing vehicle shall be held to a reasonable and ordinary standard of care, and are not subject to ordinances or regulations which relate exclusively to the regulation of drivers or owners of motor vehicles operated for hire, or other common carriers or public transit carriers. [1979 c 111 ~ 3.]

Severability – 1979 c 111: See note following RCW 46.74.010. Standard of care for private, nonprofit transportation provider: RCW 81.66.070.

51.08.013 “Acting in the course of employment.” “Acting in the course of employment” means the worker acting at his or her employer’s direction or in the furtherance of his or her employer’s business which shall include time spent going to and from work on the job-site, as defined in RCW 51.32.015 and 51.36.040, insofar as such time is immediate to the actual time that the worker is engaged in the work process in areas controlled by his or her employer, except parking areas, and it is not necessary that at the time an injury is sustained by a worker he or she be doing the work on which his or her compensation is based or that the event be within the time limits on which industrial insurance or medical aid premiums or assessments are paid. The term shall not include time spent going to or coming from the employer’s place of business in commuter ride sharing, as defined in RCW 46.74.010(1), notwithstanding any participation by the employer in the ride-sharing arrangement. [1979 c 111 ~ 15; 1977 ex.s. c 350 ~ 8; 1961 c 107 ~ 3.]

Severability – 1979 c 111: See note following RCW 46.74.010

Chapter 70.94

70.94.521 Transportation demand management — Findings. The intent of this chapter is to require local governments to those counties experiencing the greatest automobile-related air pollution and traffic congestion to develop and implement plans to reduce single-occupant vehicle commute trips. Such plans shall require major employers and employers at major worksites to implement programs to reduce single-occupant vehicle commuting by employees at major worksites. Local governments in counties experiencing significant but less severe automobile-related air pollution and traffic congestion may implement such plans. State agencies shall implement programs to reduce single-occupant vehicle commuting at all major worksites throughout the state. [1991 c 202 § 10.]

Captions not law - Effective date – Severability – 1991 c 202: See notes following RCW 47.50.010

Sections

70.94.524	Definitions.
70.94.527	Requirements for counties and cities.
70.94.531	Requirements for employers.
70.94.534	Jurisdictions' review and penalties.
70.94.537	Commute trip reduction task force.
70.94.541	Technical assistance team.
70.94.544	Use of funds.
70.94.547	State leadership.
70.94.551	State agency plan.
70.94.600	Reports to Dept. of Ecology.

Chapter 81.68

AUTO TRANSPORTATION COMPANIES

Sections

81.68.010	Definitions.
81.68.015	Application of chapter restricted.
81.68.020	Compliance with chapter required.
81.68.030	Regulation by commission.
81.68.040	Certificate of convenience and necessity.
81.68.045	Excursion service companies – Certificate.
81.68.050	Filing fees.
81.68.060	Liability and property damage insurance – --Surety bond.
81.68.065	Self-insurers – Exemptions as to insurance or bond.
81.68.070	Public service law invoked.
81.68.080	Penalty.
81.68.090	Scope of chapter.

Auto stages, licensing, etc.: Title 46 RCW.

Highway user tax structure: Chapter 46.85 RCW.

Mileage fees: RCW 46.16.125.

Penalty for carrying passengers without license: RCW 46.16.180.

Seating capacity fees: RCW 46.16.121.

81.68.010 Definitions. The definitions set forth in this section shall apply throughout this chapter, unless the context clearly indicates otherwise.

(1) "Corporation" means a corporation, company, association, or joint stock association.

(2) "Person" means an individual, firm, or a copartnership.

(3) "Auto transportation company" means every corporation or person, their lessees, trustees, receivers, or trustees appointed by any court whatsoever, owning, controlling, operating, or managing any motor propelled vehicle not usually operated on or over rails used in the business of transporting persons, and baggage, mail, and express on the vehicles of auto transportation companies carrying passengers, for compensation over and public highway in this state between fixed termini or over a regular route, and not operating exclusively within the incorporated limits of any city or town.

(4) "Public highway" means every street, road, or highway in this state.

(5) The words "between fixed termini or over a regular route" mean the termini or route between or over which any auto transportation company usually or ordinarily operates any motor propelled vehicle, even though there may be departure from the termini or route, whether the departures are periodic or irregular. Whether or not any motor propelled vehicle is operated by any auto transportation company "between fixed termini or over a regular route" within the meaning of this section is a question of fact, and the finding of the commission thereon is final and is not subject to review. [1989 c 163 ~ 1; 1984 c 166 ~ 1; 1979 c 111 ~ 16; 1975-76 2nd ex.s. c 121 ~ 1; 1969 ex.s. c 210 ~ 10; 1961 c 14 ~ 81.68.010. Prior: 1935 c 120 ~ 1; 1921 c 111 ~ 1; RRS ~ 6387.]

Severability – 1979 c 111: See note following 46.74.010.

81.68.015 Application of chapter restricted. This chapter does not apply to corporations or persons, their lessees, trustees, receivers, or trustees appointed by any court whatsoever insofar as they own, control, operate, or manage taxicabs, hotel buses, school buses, motor propelled vehicles operated exclusively in transporting agricultural, horticultural, dairy, or other farm products from the point of production to the market, or any other carrier that does not come within the term "auto transportation company" as defined in 81.68.010.

This chapter does not apply to persons operating motor vehicles when operated wholly within the limits of incorporated cities or towns, and for a distance not exceeding three road miles beyond the corporate limits of the city or town in Washington in which the original starting point of the vehicle is located, and which operation either alone or in conjunction with another vehicle or vehicles is not a part of any journey beyond the three-mile limit.

This chapter does not apply to commuter ride sharing or ride sharing for the elderly and the handicapped in accordance with RCW 46.74.010, so long as the ride-sharing operation does not compete with nor infringe upon comparable service actually being provided before the initiation of the ride-sharing operation by an existing auto transportation company certificated under this chapter. [1989 c 163 ~ 2; 1984 c 166 ~ 2.]

Title 82 Excise Tax

Business and Occupation Tax

82.04.355 Exemptions — Ride sharing. This chapter does not apply to any funds received in the course of commuter ride sharing or ride sharing for the elderly and the handicapped in accordance with RCW 46.74.010. [1979 c 111 ~ 17.]

Retail Sales Tax

82.08.0287 Exemptions — Sales of vans as ride-sharing vehicles. (Expires June 30, 1995.) The tax imposed by this chapter shall not apply to sales of vans which are to be used regularly as ride-sharing vehicles, as defined in RCW 46.74.010(3), by not less than seven persons, including passengers and driver. [1980 c 166 ~ 1.]

Use Tax

82.12.0282 Exemptions — Use of vans as ride-sharing vehicles. The tax imposed by this chapter shall not apply with respect to the use of passenger motor vehicles used as ride-sharing vehicles, as defined in RCW 46.74.010(3), by not less than five persons, including the driver, with a gross vehicle weight not to exceed 10,000 pounds where the primary usage is for commuter ride-sharing, as defined in RCW 46.74.010(1), or passenger motor vehicles where the primary usage is for ride-sharing for the elderly and the handicapped, as defined in RCW 46.74.010(2) if the vehicles are exempt under RCW 82.44.015 for thirty-six consecutive months beginning within thirty days of application for exemption under this section. If used as a ride-sharing vehicle for less than thirty-six consecutive months, the registered owner of one of these vehicles shall notify the department of revenue upon termination of primary use of the vehicle as a ride-sharing vehicle and is liable for the tax imposed by this chapter.

To qualify for the tax exemption, those passenger motor vehicles with five or six passengers, including the driver, used for commuter ride-sharing, must be operated either within the state's eight largest counties that are required to develop commute trip reduction plans as directed by chapter 70.94 RCW or in other counties, or cities and towns within those counties, that elect to adopt and implement a commute trip reduction plan. Additionally at least one of the following conditions must apply: (1) The vehicle must be operated by a public transportation agency for the general public; or (2) the vehicle must be used by a major employer, as defined in RCW 70.94.524 as an element of its commute trip reduction program for their employees; or (3) the vehicle must be owned and operated by individual employees and must be registered either with the employer as part of its commute trip reduction program or with a public transportation agency serving the area where the employees live or work. Individual

employee owned and operated motor vehicles will require certification that the vehicle is registered with a major employer or a public transportation agency. Major employers who own and operate motor vehicles for their employees must certify that the commuter ride-sharing arrangement conforms to a carpool/vanpool element contained within their commute trip reduction program. [1993 c 488 § 4; 1980 c 166 ~ 2.]

Public Utility Tax

82.16.047 Exemptions — Ride sharing. This chapter does not apply to any funds received in the course of the commuter ride sharing or ride sharing for the elderly and the handicapped in accordance with RCW 46.74.010. [1979 c 111 ~ 18.]

Chapter 82.32

GENERAL ADMINISTRATIVE PROVISIONS

82.32.010 Application of chapter stated. The provisions of this chapter shall apply with respect to the taxes imposed under chapters 82.04 through 82.29A RCW of this title, under chapter 84.33 RCW, and under other titles, chapters, and sections in such manner and to such extent as indicated in each such title, chapter, or section. [1984 c 204 ~ 26; 1983 c 3 ~ 219; 1981 c 148 ~ 12; 1961 c 15 ~ 82.32.010. Prior: 1935 c 180 ~ 185; RRS ~ 8370-185.]

Savings — Effective date — 1984 c 204: See notes following RCW 84.33.035.
Purpose — Severability — Effective dates — 1981 c 148: See notes following RCW 84.33.110.

Excise Taxes

82.32.290 Unlawful acts — Penalties. (1)(a) It shall be unlawful:

(i) For any person to engage in business without having obtained a certificate of registration as provided in this chapter;

(ii) For the president, vice-president, secretary, treasurer, or other officer of any company to cause or permit the company to engage in business without having obtained a certificate of registration as provided in this chapter;

(iii) For any person to tear down or remove any order or notice posted by the department;

(iv) For any person to aid or abet another in any attempt to evade the payment of any tax or any part thereof;

(v) For any purchaser to fraudulently sign a resale certificate without intent to resell the property purchased; or

(vi) For any person to fail or refuse to permit the examination of any book, paper, account, record, or other data by the department or its duly authorized agent; or to fail or refuse to permit the inspection or appraisal of any property by the department or its duly authorized agent; or to refuse to offer testimony or produce any record as required.

(b) Any person violating any of the provisions of this subsection (1) shall be guilty of a gross misdemeanor in accordance with chapter 9A.20 RCW.

(2)(a) It shall be unlawful:

(i) For any person to engage in business after revocation of a certificate of registration;

(ii) For the president, vice-president, secretary, treasurer, or other officer of any company to cause or permit the company to engage in business after revocation of a certificate of registration; or

(iii) For any person to make any false or fraudulent return or false statement in any return, with intent to defraud the state or evade the payment of any tax or part thereof.

(b) Any person violating any of the provisions of this subsection (2) shall be guilty of a class C felony in accordance with chapter 9A.20RCW.

(3) In addition to the foregoing penalties, any person who knowingly swears to or verifies any false or fraudulent return, or any return containing any false or fraudulent statement with the intent aforesaid, shall be guilty of the offense of perjury in the second degree; and any company for which a false return, or a return contain a false statement, as aforesaid, is made, shall be punished, upon conviction thereof, by a fine of not more than one thousand dollars. All penalties or punishments provided in this section shall be in addition to all other penalties provided by law. [1985 c 414 § 2; 1975 1st ex.s.. c 278 § 89; 1961 c 15 § 82.32.290. Prior: 1935 c 180 § 207; RRS § 8370 - 207.]

82.44.015 Ride-sharing passenger motor vehicles excluded — Notice —

Liability for tax. For the purposes of this chapter, in addition to the exclusions under RCW 82.44.010, “motor vehicle” shall not include: (1) Passenger motor vehicles used primarily as ride-sharing vehicles, as defined in RCW 46.74.010(3), by not fewer than five persons, including the driver, or not fewer than four persons including the driver, when at least two of those persons are confined to wheelchairs when riding; or (2) vehicles with a seating capacity greater than fifteen persons which otherwise qualify as ride-sharing vehicles under RCW 46.74.010(3) used exclusively for ride sharing for the elderly or the handicapped by not fewer than seven persons, including the driver. This exemption is restricted to passenger motor vehicles with a gross vehicle weight not to exceed 10,000 pounds where the primary usage is for commuter ridesharing as defined in RCW 46.74.010(1). The registered owner of one of these vehicles shall notify the department of licensing upon termination of primary use of the vehicle as a ride-sharing vehicle and shall be liable for the tax imposed by this chapter, prorated on the remaining months for which the vehicle is licensed.

To qualify for the tax exemption, those passenger motor vehicles with five or six passengers, including the driver, used for commuter ride-sharing, must be operated either within the state’s eight largest counties that are required to develop commute trip reduction plans as directed by chapter 70.94 RCW or in other counties, or cities and towns within those counties, that elect to adopt and implement a commute trip reduction plan. Additionally at least one of the following conditions must apply: (1) The vehicle must be operated by a public transportation agency for the general public; or (2) the vehicle must be used by a major employer as defined in RCW 70.94.524 as an element of its commute trip reduction program for their employees; or (3) The vehicle must be owned and operated by individual employees and must be registered either with the employer as part of its commute trip reduction program or with a public transportation agency serving the area where the employees live or work. Individual

employee owned and operated motor vehicles will require certification that the vehicle is registered with a major employer or a public transportation agency. Major employers who own and operate motor vehicles for their employees must certify that the commuter ride-sharing arrangement conforms to a carpool/vanpool element contained within their commute trip reduction program. [1993 c 488 § 3; 1982 c 142 - 1; 1980 c 166 - 3.]

Chapter 270

[Third Substitute Senate Bill 5918]

Ride-Sharing Vehicles — Excise Tax Credits

AN ACT Relating to ride-sharing vehicles; adding new sections to chapter 82.04 RCW; adding new sections to chapter 82.16 RCW; creating a new section; prescribing penalties; and providing an expiration date.

Sections

Sec. 1

Sec. 2 A new section is added to chapter 82.04 RCW to read as follows:

(1) Major employers in the state's eight largest counties affected by the commute trip reduction programs required under RCW 70.94.521 through 70.94.551 who are taxable under this chapter and provide financial incentives to their employees for ride sharing before June 30, 1996, shall be allowed a credit for amounts paid to employees for ride sharing in vehicles carrying four or more persons, not to exceed sixty dollars per employee per year. The credit shall be equal to the amount paid to each employee multiplied by fifty percent, but may not exceed sixty dollars per employee per year. The credit may not exceed the amount of tax that would otherwise be due under this chapter.

(2) Application for tax credit under this chapter may only be made by major employers as defined by RCW 70.94.524 and in the form and manner prescribed in rules adopted by the department and in consultation with the commute trip reduction task force.

Sec. 3

Sec. 4 A new section is added to chapter 82.16 RCW to read as follows:

(1) Major employers in the state's eight largest counties affected by the commute trip reduction programs required under RCW 70.94.521 through 70.94.551 who are taxable under this chapter and provide financial incentives to their employees for ride sharing before June 30, 1996, shall be allowed a credit for amounts paid to employees for ride sharing in vehicles carrying four or more persons, not to exceed sixty dollars per employee per year. The credit shall be equal to the amount paid to each employee multiplied by fifty percent, but may not exceed sixty dollars per employee per year. The credit may not exceed the amount of tax that would otherwise be due under this chapter.

Sec. 5

Sec. 6 This act shall expire December 31, 1996.



Internal Revenue Code

Qualified Transportation Fringe Benefits

Taken from IRS Notice 94-3, Section 132(f) of the Internal Revenue Bulletin, Jan. 18, 1994

Section 132 of the Internal Revenue Code was amended by the Energy Policy Act of 1992 to create a new category of fringe benefits: qualified transportation. The amendments increased the amount of employer subsidy for mass transit use by employees that can be paid tax-free, created a tax-free benefit for van pools, and capped the value of employer-provided parking that can escape taxation. Congress amended section 132 to incorporate three basic changes in the tax treatment of employer-provided transportation benefits.

(1) Congress increased the exclusion for transit passes from \$21 to \$60 per month and provided that only the value of a transit pass in excess of the statutory limit would be includible in gross income.

(2) Congress added an exclusion for van pools. Up to \$60 per month may be excluded, but the \$60 exclusion applies to the aggregate of van pools and transit passes.

(3) Congress eliminated the working condition fringe benefit for commuter parking and provided that the amount of employer-provided parking excludable from gross income is limited to \$155 per month.

Appendix D: Insurance Companies and Agencies That May Offer Vanpool Insurance

Insurance Companies

Progressive Casualty Insurance
Company
4461 Cox Road
Glen Allen, Virginia 23060
(804) 273-9070

Lancer Insurance Company
Attn: Underwriting Department
370 W. Park Avenue
Long Beach, NY 11561
(516) 431-4441

Integon General Insurance Corporation
Integon Corporation Group
Attn: Underwriting Department
P.O. Box 3199
Winston-Salem, NC 27152
(919) 770-2000

State Farm Mutual Auto Insurance
Company
State Farm Group
Attn: Underwriting Department
One State Farm Plaza
Bloomington, IL 61710
(304) 766-2311

Capital Enterprise Insurance Company
Capital Holding Corp. Group
Attn: Underwriting Department
20 Moores Road
Frazer, PA 19355
(215) 648-5000

Guaranty National Insurance Company
Orion Capital Group
Attn: Underwriting Department
P.O. Box 3329
Englewood, CO 80155
(303) 790-8200

Insurance Agencies

Dreyfuss/New (Aetna CS)
4827 Rugby Ave., Suite 100
Bethesda, MD 20814
(301) 656-3994

Vanpool Provider

VanPool Services, Inc.
2720 Enterprise Parkway
Suite 120
Richmond, VA 23229
1-800-VAN PLAN or (804) 747-8774

This resource list is provided by the Association for Commuter Transportation. For locations of agents near you, either check the Yellow Pages under the company name or call the numbers listed. You may contact:

Association for Commuter
Transportation
1518 K Street N.W., Suite 503
Washington, DC 20005
Phone (202) 393-3497
FAX (202) 347-8847

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For copies of this publication contact your local transit agency (see Appendix A) or:

Washington State Ridesharing Organization
120 State Avenue N.E., Suite 191
Olympia, WA 98501-8212

WSDOT, Office of Urban Mobility
TDM Resource Center
401 Second Avenue South, Suite 307
Seattle, WA 98104-2862
(206) 464-6145

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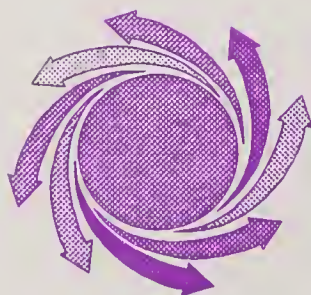
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